

### ***Caution: DRAFT FORM***

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site ([www.irs.gov](http://www.irs.gov)).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.



**Part III**  
**Figure your credit**

<b>10</b>	<b>If you checked (in Part I):</b>	<b>Enter:</b>	
	Box 1, 2, 4, or 7 . . . . .	\$5,000	
	Box 3, 5, or 6 . . . . .	\$7,500	
	Box 8 or 9 . . . . .	\$3,750	10
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b> </div> <div style="display: inline-block; vertical-align: top; margin-left: 10px;"> <p>— <b>Yes</b> —&gt; You <b>must</b> complete line 11.</p> <p>— <b>No</b> —&gt; Enter the amount from line 10 on line 12 and go to line 13.</p> </div>			
<b>11</b>	<b>If you checked (in Part I):</b>		
	<ul style="list-style-type: none"> <li>• Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.</li> <li>• Box 2, 4, or 9, enter your taxable disability income.</li> <li>• Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.</li> </ul>		
	<div style="border: 1px solid black; padding: 2px; display: inline-block;"><b>TIP</b></div> For more details on what to include on line 11, see the instructions.		11
<b>12</b>	If you completed line 11, enter the <b>smaller</b> of line 10 or line 11; <b>all others</b> , enter the amount from line 10.		12
<b>13</b>	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2003.		
	<b>a</b> Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see instructions).		13a
	<b>b</b> Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions).		13b
	<b>c</b> Add lines 13a and 13b. (Even though these income items are not taxable, they <b>must</b> be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c.		13c
<b>14</b>	Enter the amount from Form 1040A, line 22.		14
<b>15</b>	<b>If you checked (in Part I):</b>	<b>Enter:</b>	
	Box 1 or 2 . . . . .	\$7,500	
	Box 3, 4, 5, 6, or 7 . . . . .	\$10,000	
	Box 8 or 9 . . . . .	\$5,000	15
<b>16</b>	Subtract line 15 from line 14. If zero or less, enter -0-.		16
<b>17</b>	Enter one-half of line 16.		17
<b>18</b>	Add lines 13c and 17.		18
<b>19</b>	Subtract line 18 from line 12. If zero or less, <b>stop</b> ; you <b>cannot</b> take the credit. Otherwise, go to line 20.		19
<b>20</b>	Multiply line 19 by 15% (.15).		20
<b>21</b>	Enter the amount from Form 1040A, line 28, minus any amount on Form 1040A, line 29.		21
<b>22</b>	<b>Credit for the elderly or the disabled.</b> Enter the <b>smaller</b> of line 20 or line 21 here and on Form 1040A, line 30.		22

